

The "Guardian" on Taxation.

Our mainland contemporary has an article in Wednesday's issue on the subject of the road tax, in course of which it gives the subject of taxation in general a share of its attention. Like a great many others, it has no particular fondness for taxation in any shape, and especially that form which makes a direct attack upon the pocket. It tells us that "the theory of taxation has been looked at from essentially different aspects, and in these days the form of a tax is adopted with particular regard to the character and condition of a people, morally and materially." This is all very true, and perfectly sound in principle; but we cannot help thinking that the reference our contemporary makes to the system of direct taxation, as practiced among the followers of Mahomet, Buddha, etc., in the East, as compared with the indirect system practiced among the civilized nations of the West, is as far-fetched as it is practically unsound. The taxation of the East is not oppressive because it is direct, but because the ignorant and fanatical populations have no voice either in the method by which they are taxed, or in what they pay the money they contribute to the public revenue is expended. They are subjected to a system of taxation without representation, and it was the attempt made by the Imperial Government to saddle such a system upon the people of the old colonies, that led to the declaration of independence in 1776. We are told by our neighbor that "direct taxation has always been opposed in Europe, where enlightenment and a proper appreciation of the rights and liberties of a free people makes this kind of impost repugnant to their feelings." But the truth is, the more enlightened people have become on the subject of taxation, the more strongly do they prefer the direct over the indirect system. The argument of the *Guardian* is based upon the idea that "if ignorance be bliss 'tis folly to be wise." Under a direct system of taxation, every man knows just how much of a tax he has got to pay, and what he pays it for; and every man is made to bear his fair proportion of the public burden, according to his income and the worth of his property. Is our contemporary prepared to call in question the justice and equity of such a system? Is it fair that the man who by the sweat of his brow can barely provide the necessities of life for himself and his family, should be compelled to contribute as much, frequently a great deal more, to the revenue of the country, as the millionaire who lives in idle luxury? And this is just the way the enlightened (?) indirect system of taxation operates. The only indirect method of taxation that we are familiar with, is that of a customs tariff upon imports. It is a system invented by the enlightened and wealthy classes to escape the payment of their fair proportion of the general taxation, on the basis of their wealth, and shuffle it on to the backs of their poorer neighbors. And this is accomplished by placing an impost on almost everything we eat and drink and wear. It is because people do not realize that on every pound of tea they consume and every piece of garment they wear they pay a tax of so much to the Government, that they do not complain; but they really suffer none the less on that account. To illustrate: Say a man of family consumes on an average one pound of tea per week, the invoice cost of which was 75 cents. On every pound of that tea he pays a duty of 18 cents, or \$9 50 per annum on the item of tea alone. Now, if that same man had to pay \$50 of a direct tax for any purpose whatever, the chances are he would make no small noise about it before parting with his money; and yet this is probably not a tithe of what he annually pays under a system of indirect taxation. He pays it, however, in such dribbles that he does not feel it—and as the eye does not see it the heart does not grieve for it; but he is nevertheless the victim of excessive taxation. Now, if the two dollars poll-tax for road purposes, about which our contemporary makes such an ado, were collected by some indirect process, so that people would pay without knowing it, we should have no complaint about it; but according to the *Guardian*, the hardship consists not so much in the tax itself as in the manner of collecting it. Roads must be made throughout the country, as an accommodation for all classes of the people, and as every man has more or less occasion to use the public highways, and as all are interested in the opening up of the country, we see no good reason why every man in the country should not contribute at least two dollars per annum toward the accomplishment of so very desirable an object. The *Guardian* says, "That direct taxation should be adopted here, and in such an unpopular form as that of a road tax, can only have arisen from one of two causes, either from a total ignorance of the theory and practice of taxation, or a wanton and highly culpable disregard of everything relating to popular government." Now, all this sounds very well, but after all it is the vilest claptrap. Will our contemporary have the kindness to inform its readers in what other way than by a direct method the local Government could collect a road tax, if they were ever so much disposed to do so? The Government has no more power to raise revenue by indirect taxation than the Municipal Council of New Westminster has, and we take it for granted our contemporary is well aware of that fact. Then why should it seek to deceive its readers by giving expression to sentiments that are as baseless as the fabric of a vision? Just as well might it attack the Mayor and Council of New Westminster for levying a rate upon the citizens of that place for the purpose of raising a revenue to keep the streets and sidewalks of that town in good repair, as to find fault with the Government for levying a capitation tax upon the male portion of our citizens for the self same purpose. With reference to what it says about the abolition of the road tolls, we are free to admit there is force in its argument; but when it undertakes to saddle the responsibility of that act upon the present Government, it knows very well it does the present Ministry a palpable injustice. That was the work of the McCreight Cabinet, and they alone should bear the brunt of it.

New Advertisements.

Tenders.

SEALED TENDERS WILL BE RECEIVED UNTIL 1 O'CLOCK P. M., on Wednesday next the 15th inst., for the construction of a few Code Wood Box Trains to extend about 250 feet, more or less, eastward of Brann recently constructed on View street. Tenders must state the price per lineal foot. Sections and specifications can be seen at the Clerk's Office, daily from 10 until 4 o'clock. The lowest or any tender not necessarily accepted. By Order of the Mayor and Council. W. LEIGH. City Clerk's Office, October 9th, 1873. C. M. C. 0010

CANADIAN ALPACAS!

A. B. GRAY

HAS RECEIVED AND WILL SELL ON ACCOUNT OF CANADIAN MANUFACTURERS

30 Pieces Black Alpaca.

Also a consignment of Ladies' Wool Clouds and Nubias.

The attention of buyers is directed to the above goods, which will be sold at low jobbing rates to secure their speedy sale.

GOVERNMENT STREET, 9th October, 1873. 0010

VICTORIA NURSERY

AND Seed Establishment.

Mitchell & Johnson

HAVING A LARGE AND FINE STOCK OF

Fruit Trees, Ornamental Trees & Shrubs

are prepared to offer them at very reasonable rates.

At their SEED STORE, OCCIDENTAL BUILDING, will be found a fine stock of New Seeds of the principal

plants in cultivation, superior to any which was the first

price at the Provincial Show, weighing 40 lbs. to the bushel, and Farm and Garden Seeds of every description

suitable to the climate. 0010

AUCTION SALE

J. P. DAVIES & CO.

WILL SELL BY

PUBLIC AUCTION.

At Salesroom, Wharf Street.

Thursday Oct. 23, 1873.

AT 11 O'CLOCK, A. M.

Wines, Liquors, Beer,

CASE BRANDY.

Claret & German Wines,

Bourbon Whiskey, Asst.

Bitters.

ALSO.

GROCERIES & PROVISIONS.

On a Liberal Credit.

EX CHARLOTTE CLARK.

50 Cases Fine Old Jamaica Rum,

50 do Imperial Pale Brandy,

40 Cases Younger's Ale,

180 Cases St. Julian's Claret,

30 Cases German Wine,

80 Cases California Wine,

1 Case Bourbon Whiskey,

1 Case Melado for Refining Liquor,

9 Cases Port Wine in octaves.

Groceries and Provisions.

To Close Shipments.

60 Boxes Tea in 1 lb papers,

14 do Japan Tea 1 lb papers,

3 Bales Groceries Bags,

25 Bales Hardware, Butcher's and

Grocer's Wrapping Paper,

75 Boxes English Soap 56 lb each,

100 do do do 28 do

12 Cases Cross & Blackwell's Table

Salt in preserving jars,

7 Casks O. & B. Table Salt in bags,

3 Cases Fry's Chocolate and Cocoa,

Syrup in tins and half tins, Condensed

Milk, Eagle Brand; Sandwich Islands

and Crushed Sugars, French Mustard,

Oswego Starch, Concentrated French

Vinegar, 200 boxes French and Ameri-

can Candles, Prussian Blueing, Hun-

well's Coal Oil, Ground Coffee, Moss

beef in tins, Colacchana, Mackerel, and

assorted Crackers in rounds, &c., &c.

0010 J. P. DAVIES & CO., Auctioneers

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SEALED TENDERS WILL BE RECEIVED UNTIL 1 O'CLOCK P. M., on Wednesday next the 15th inst., for grading and graveling Pandemonium street, between Quadra and Vancouver streets.

Plans and specifications can be seen at the City Clerk's Office on and after Monday next from 10 to 4 P. M.

By Order of the Mayor and Council. W. LEIGH. City Clerk's Office, October 9th, 1873. C. M. C. 0010

DR. HIGH KAY,

GOVERNMENT STREET,

VICTORIA, B. C.

CURES—Rheumatism, Coughs, Colds, &c. 0010

Wanted

A GIRL TO DO GENERAL HOUSE-

work and take care of children.

MRS. J. BLYTHE. 0010

New Advertisements.

GENERAL ABSTRACT

Showing the average amount of Liabilities and Assets of the Bank of British Columbia within the Province of British Columbia and its Dependencies, taken from the several weekly statements for the Quarter ending 30th September, 1873.

LIABILITIES.

Notes in Circulation.....\$15,300 00

Deposits not bearing Interest.....15,729 00

Deposits bearing Interest.....104,000 17

Total Amount of Liabilities.....\$135,029 17

Amount of Capital Stock paid up at close of the Quarter ending 30th September, 1873.....\$1,400,000

Rate of last dividend declared to the Shareholders.....8 per cent per Annum

Amount of last dividend declared.....\$60,000

Amount of reserve profit at the time of declaring such dividend.....\$74,044

Total Amount of Assets.....\$1,524,000 07

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